

City of Muskegon
General Fund

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL**

Year Ended December 31, 2003
(With Comparative Actual Amounts for Year Ended December 31, 2002)

	2003			Variance - With Amended Budget Positive (Negative)	2002
	Original Budget	Amended Budget	Actual		Actual
Revenues					
Taxes					
City income tax	\$ 6,650,000	\$ 6,518,400	\$ 6,542,355	\$ 23,955	\$ 6,692,609
Property taxes	6,235,154	6,216,700	6,175,861	(40,839)	6,280,466
Industrial facilities taxes	341,539	405,600	446,557	40,957	388,718
Payments in lieu of taxes	80,000	70,000	70,085	85	73,191
Delinquent chargeback collected	10,000	11,800	11,886	86	30,056
Total taxes	13,316,693	13,222,500	13,246,744	24,244	13,465,040
Licenses and permits					
Business licenses	34,500	28,400	28,455	55	31,525
Liquor licenses	37,500	36,400	36,427	27	35,543
Cable TV fees	265,000	265,500	265,532	32	258,425
Telecom fees	27,483	32,000	32,024	24	-
Housing licenses	75,000	96,200	96,265	65	64,565
Burial permits	100,000	103,500	103,564	64	103,636
Building permits	300,000	275,600	275,642	42	365,561
Electrical permits	100,000	125,700	125,718	18	87,788
Plumbing permits	50,000	50,000	50,030	30	66,741
Mechanical permits	80,000	94,000	94,013	13	56,222
Police gun registration	800	1,100	1,110	10	1,230
Total licenses and permits	1,070,283	1,108,400	1,108,780	380	1,071,236
Federal grants					
Federal operational grants	80,000	211,500	211,597	97	278,308
State grants					
State operational grants	52,635	23,200	23,264	64	11,316
State shared revenues					
State sales tax	5,550,302	4,951,200	4,938,861	(12,339)	5,353,987
Charges for services					
Tax administration fees	258,000	264,900	264,949	49	258,323
Utility administration fees	183,439	183,400	183,439	39	174,965
Downtown Development Authority administration fees	10,000	10,000	10,000	-	10,000
Reimbursement for elections	12,000	30,600	30,648	48	24,455
Indirect cost reimbursement	974,894	974,800	974,894	94	892,080
Site plan review fee	1,000	700	780	80	1,086
Sale of cemetery lots	18,000	18,200	18,233	33	14,988
Police miscellaneous	65,000	83,000	83,060	60	74,044
Police impound fees	40,000	65,000	65,010	10	51,225
Landlord's alert fee	-	300	315	15	2,630
Fire protection-state property	85,000	45,900	45,965	65	42,052
Zoning fees	10,000	11,800	11,880	80	13,955
Clerk fees	2,230	2,000	2,022	22	2,738
Clerk fees - passport fees	3,500	1,700	1,735	35	-
Tax abatement application fees	1,000	16,000	16,020	20	1,423
Treasurer fees	25,000	20,700	20,702	2	40,635
False alarm fees	10,000	11,400	11,429	29	17,738
Miscellaneous cemetery income	21,000	21,700	21,763	63	25,569
Senior transit program fees	8,000	6,600	6,651	51	7,376
Fire miscellaneous	15,000	11,400	11,410	10	3,858
Township electrical services	-	13,200	13,297	97	-
Sanitation stickers	42,000	46,200	49,856	3,656	51,081
Lot cleanup fees	70,000	91,700	91,709	9	134,156
Reimbursements - lot mowing and demolitions	70,000	158,300	158,315	15	129,421
Special events reimbursements	-	30,600	30,610	10	-
Recreation program fees	130,000	116,100	116,174	74	127,558
Total charges for services	2,055,063	2,236,200	2,240,866	4,666	2,101,356

City of Muskegon
General Fund

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL**

Year Ended December 31, 2003
(With Comparative Actual Amounts for Year Ended December 31, 2002)

	2003				2002
	Original Budget	Amended Budget	Actual	Variance - With Amended Budget Positive (Negative)	Actual
Revenues (continued)					
Interest and rental income					
Interest	150,000	48,500	48,583	83	181,931
Flea market	27,000	31,800	31,867	67	27,526
Farmers' market	23,000	29,800	29,880	80	27,783
City right of way rental	4,400	4,400	4,400	-	6,400
Parking ramp rentals	5,000	6,000	6,017	17	24,991
McGraft park rentals	54,000	41,300	41,338	38	37,697
Other park rentals	32,200	27,400	27,400	-	26,232
Total interest and rental income	295,600	189,200	189,485	285	332,560
Fines and fees					
Income tax - penalty and interest	90,000	194,500	194,562	62	166,621
Late fees on current taxes	25,000	52,700	52,791	91	18,006
Interest on late invoices	1,200	500	549	49	589
Parking fines	80,000	71,600	71,698	98	61,957
Court fines	160,000	151,500	152,082	582	146,141
Total fines and fees	356,200	470,800	471,682	882	393,314
Other					
Sale of land and assets	3,000	-	-	-	-
Police sale and auction proceeds	4,000	1,100	1,139	39	3,089
CDBG program reimbursements	250,000	234,000	234,079	79	372,492
Contributions	11,000	35,400	35,461	61	45,140
Community Foundation for Muskegon County	7,000	33,000	33,000	-	-
Miscellaneous reimbursements	1,000	14,200	14,232	32	-
Miscellaneous and sundry	15,000	13,200	13,284	84	18,341
Total other	291,000	330,900	331,195	295	439,062
Total revenues	23,067,776	22,743,900	22,762,474	18,574	23,446,179
Expenditures					
Current					
Public representation services					
City commission	131,757	106,000	103,449	2,551	131,889
City promotions and public relations	45,572	31,000	30,552	448	26,507
City manager	200,201	190,000	188,327	1,673	180,539
Contributions to outside agencies	188,000	184,000	182,259	1,741	195,582
City attorney	424,201	385,000	384,601	399	450,590
Total public representation services	989,731	896,000	889,188	6,812	985,107
Administrative services					
Administration	170,384	149,000	145,710	3,290	153,297
City clerk	311,698	323,000	319,921	3,079	354,282
Civil service	214,011	216,000	214,794	1,206	208,284
Julia Hackley internships	7,010	8,000	7,837	163	8,885
Affirmative action	101,812	100,000	97,704	2,296	91,833
Total administrative services	804,915	796,000	785,966	10,034	816,581
Financial services					
Finance administration	396,495	399,000	396,077	2,923	411,138
Assessing	405,771	403,000	400,986	2,014	397,079
Income tax administration	295,087	301,000	298,172	2,828	273,573
Information systems	352,501	360,000	357,749	2,251	350,832
City treasurer	366,877	395,000	393,574	1,426	365,040
Total financial services	1,816,731	1,858,000	1,846,558	11,442	1,797,662
Public safety					
Police department	7,428,845	7,125,000	7,123,529	1,471	7,177,466
Fire department	3,244,572	3,368,636	3,366,426	2,210	3,313,849
Fire safety inspections	1,081,524	950,000	947,561	2,439	1,006,358
Total public safety	11,754,941	11,443,636	11,437,516	6,120	11,497,673

City of Muskegon
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**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL**

Year Ended December 31, 2003
(With Comparative Actual Amounts for Year Ended December 31, 2002)

	2003				2002
	Original Budget	Amended Budget	Actual	Variance - With Amended Budget Positive (Negative)	Actual
Expenditures (continued)					
Current (continued)					
Public works					
Streetlighting	520,000	510,000	509,524	476	522,412
Community event support	93,972	56,000	55,104	896	43,720
Senior citizen transit	55,373	50,000	48,886	1,114	55,003
General sanitation	1,537,209	1,612,000	1,608,639	3,361	1,519,940
Recycling	261,500	235,000	233,308	1,692	218,067
Stormwater management	55,550	8,000	6,905	1,095	23,724
City hall maintenance	278,980	271,000	268,875	2,125	297,829
Total public works	2,802,584	2,742,000	2,731,241	10,759	2,680,695
Leisure services					
Parks maintenance	1,287,278	1,294,000	1,290,790	3,210	1,382,616
McGraft park maintenance	54,036	47,000	44,940	2,060	41,012
General and inner city recreation programs	498,849	467,000	464,791	2,209	487,932
Cemeteries maintenance	505,999	512,000	510,780	1,220	485,437
Forestry	142,323	139,000	136,674	2,326	107,423
Parking operations	46,351	132,000	130,356	1,644	61,338
Farmers' market and flea market	42,488	48,000	45,944	2,056	45,177
Total leisure services	2,577,324	2,639,000	2,624,275	14,725	2,610,935
Planning and economic development					
Planning, zoning and economic development	512,099	515,000	512,686	2,314	466,810
Environmental services	413,297	477,000	474,411	2,589	504,525
Total planning and economic development	925,396	992,000	987,097	4,903	971,335
Other governmental functions					
Insurance premiums	365,000	336,000	335,805	195	281,887
Other	400,000	324,364	324,125	239	495,551
Total other governmental functions	765,000	660,364	659,930	434	777,438
Capital outlay					
Major capital improvements	85,000	286,000	285,310	690	140,413
Debt service					
Principal	195,000	195,000	195,000	-	185,000
Interest	17,006	23,000	22,397	603	31,860
Total debt service	212,006	218,000	217,397	603	216,860
Total expenditures	22,733,628	22,531,000	22,464,478	66,522	22,494,699
Excess (deficiency) of revenues over expenditures	334,148	212,900	297,996	85,096	951,480
Other financing sources (uses)					
Transfers in	690,000	566,300	566,282	(18)	170,985
Transfers out	(1,110,000)	(1,241,000)	(1,240,856)	144	(1,476,837)
Total other financing sources (uses)	(420,000)	(674,700)	(674,574)	126	(1,305,852)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(85,852)	(461,800)	(376,578)	85,222	(354,372)
Fund balances at beginning of year	2,807,996	2,807,996	2,807,996	-	3,162,368
Fund balances at end of year	\$ 2,722,144	\$ 2,346,196	\$ 2,431,418	\$ 85,222	\$ 2,807,996